

Office of City Auditor – City of Seattle

Monthly Report – October 2004



The City Auditor is Seattle's independent internal auditor, appointed by the City Council's Finance Committee Chair and confirmed by the full Council. The Office of City Auditor conducts financial, performance, management, and compliance audits of City departments, programs, grantees, and contracts. The office can be reached at (206) 233-3801, or on the Internet at <http://www.seattle.gov/audit>.

Recently Released: Domestic Violence Funding Review

In October 2003, several Seattle City Councilmembers asked the Office of City Auditor to conduct a financial review of the City's domestic violence agencies and services. The Councilmembers were interested in determining the funding available to support the domestic violence policy and program priorities that will be identified in Seattle's 2005-2009 Domestic Violence Strategic Plan. The Domestic Violence Council, comprised of key City and community criminal justice and human service agency officials, is expected to review and forward the completed plan to the Seattle City Council for review and adoption in March 2005.

The City of Seattle began funding domestic violence services during the 1970s and established a comprehensive, nationally recognized response system during the 1990s. During the 2002 budget process, the Seattle City Council adopted the *Statement of Legislative Intent: The City's Domestic Violence Assessment*, supporting an in-depth evaluation of the City's response to domestic violence. The assessment was the first step in developing the new domestic violence strategic plan.

Despite recent budgetary challenges, overall resources allocated to domestic violence services in the City's criminal justice agencies and Human Services Department have substantially increased during the past decade, and slightly increased during the past four years. Based on our review of the Seattle Police Department, City Law Department, Seattle Municipal Court, and Human Services Department domestic violence financial information and trends, we determined that the City's domestic violence funding:

- Increased significantly from approximately \$4.3 million in 1993, when the City's coordinated domestic violence response system was implemented, to \$9.8 million in 2004. This represented a real increase of \$4.2 million (adjusted for inflation to 2004 dollars) for domestic violence services.
- Increased slightly during the past four years, despite a corresponding City general fund revenue shortfall. Specifically, domestic violence funding increased by only \$59,484 (0.47 percent) from \$12.57 million in 2001 to \$12.63 million in 2004.
- Decreased by \$608,295 (15 percent) in the Human Services Department from 2001 to 2004, largely due to declining federal grant revenue. Funding for contracted community services also declined by \$1.24 million (31 percent) from a high of \$3.94 million in 2000 to \$2.7 million in 2004. However, the City increased its general fund support for contracted community services by \$1.06 million (118 percent), from \$894,113 in 1999 to \$1.95 million in 2004, offsetting the loss of some grant funds.

We also determined that domestic violence funding data was not consistently reported by service category in the past, and was not adequate for decision-making purposes. Formal guidelines would be useful to define domestic violence funding categories, and to promote consistency and accountability in tracking and reporting on the City's domestic violence financial resources.

A copy of the full report can be obtained at www.seattle.gov/audit.

Status of Seattle Office of City Auditor Rolling Work Program¹

(Highlighted projects denote change in status from the previous month)

Projects in the Preliminary Phase (see definitions below)

Homeland Security
Department of Parks and Recreation Credit Card Security

Projects in the Job Design Phase

Enterprise Risk Assessment
Pro-Parks Levy

Projects in the Data Gathering and Analysis Phase

Construction Contract Review
Election Charges
Impact of Climate Change on City Operations and Facilities

Projects in the Report Writing Phase

Business Taxes
Construction Contract Closeout
Low Income Rate Assistance Follow Up
Project Share
Seattle Channel
Seattle City Light's Employee Store
Seattle City Light's Newhalem Library

To Do Projects

Boards and Commissions
Boundary Dam Internal Controls
Citizen Complaints Audit Follow-Up
City Procurement Cards
City's Weatherization Programs

Construction Scheduling
Information Technology Efficiencies
Madison Pool Facility Cash Fund Follow-up
Municipal Court Collection Services Follow-Up
Museum Development Authority
Neighborhoods Service Centers Cash Handling Follow-Up
Office of Professional Accountability Review Board
Quality Assurance Review of Office of City Auditor
Revenue Trends
Seattle City Light Follow-Up
Seattle City Employees Retirement System Follow-Up
Seattle Department of Transportation Permit Center Follow-Up
Small Works Roster–Construction
Small Works Roster–Consultants
Street Use Permits
Street Vacations
Treasury and Business Improvement Area Follow-Up
Warehouses–Citywide

Ongoing Projects

Citywide Cash Handling

Projects Completed or Discontinued

Cable Customer Bill of Rights
Domestic Violence
Procurement at Seattle Public Utilities

Preliminary: Preliminary review under way to determine whether topic is valuable for an audit.

Job Design: Audit scope is determined and a data-gathering plan is developed. A decision is also made on whether to continue the audit at the end of this phase.

Data Gathering and Analysis: Comprehensive fieldwork and in-depth analysis is completed during this phase.

Report Writing: Development of the final report.

Follow-Up: Assessment of City departments' implementation of earlier audit recommendations is often completed one to two years after publication.

To Do: Issues the office will consider examining as staff resources become available.

Ongoing: Official briefings, management reporting, and other small consulting engagements performed on a continuous or regular basis.

¹The Office of City Auditor maintains a "rolling" work program. Throughout the year, we receive new audit suggestions and reprioritize our work program to ensure that we address the most important issues first. The office is currently staffed to complete 12 to 14 projects annually.